

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Evansville-Vanderburgh Sch Corp (7995)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
Student Academic Achievement									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$904,196	\$1,236,976	\$4,249,176	n/a	370%	244%
	11100 Regular Programs; Elementary	\$29,526,510	\$27,450,470	\$27,491,811	\$30,273,239	3%	10%	10%	
	11200 Regular Programs; Middle/Junior High	\$12,018,241	\$13,528,750	\$13,584,508	\$15,241,529	27%	13%	12%	
	11300 Regular Programs; High School	\$15,961,394	\$16,311,400	\$16,322,907	\$19,323,689	21%	18%	18%	
	11420 Vocational Education; Agriculture B	\$63,966	\$99,036	\$100,726	\$113,008	77%	14%	12%	
	11430 Vocational Education; Distributive Education	\$233,549	\$284,937	\$328,887	\$410,428	76%	44%	25%	
	11440 Vocational Education; Health Occupations	\$103,020	\$59,741	\$94,045	\$110,585	7%	85%	18%	
	11450 Vocational Education; Consumer and Homemaking	\$446,921	\$513,874	\$509,895	\$712,604	59%	39%	40%	
	11460 Vocational Education; Occupational Home Economics	\$168,800	\$168,401	\$173,014	\$196,904	17%	17%	14%	
	11470 Vocational Education; Business Education	\$157,692	\$234,742	\$242,080	\$224,345	42%	-4%	-7%	
	11480 Vocational Education; Industrial Education A	\$874,344	\$840,292	\$935,416	\$1,085,394	24%	29%	16%	
	11490 Vocational Education; Industrial Education B	\$132,343	\$106,149	\$108,662	\$119,936	-9%	13%	10%	
	11510 Vocational Education; Cooperative Education	\$217,227	\$255,603	\$258,735	\$303,636	40%	19%	17%	
	11590 Other Vocational Education Programs	\$332,661	\$495,465	\$453,405	\$377,843	14%	-24%	-17%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,379,930	\$2,014,883	\$1,881,207	\$2,357,790	71%	17%	25%	
	12220 Mental Disabilities; Moderate Mental Disabilities	\$800,234	\$1,835,139	\$1,734,644	\$1,910,800	139%	4%	10%	
	12230 Mental Disabilities; Severe Mental Disabilities	\$320,631	\$338,235	\$375,823	\$371,928	16%	10%	-1%	
	12310 Physical Impairment; Orthopedic Impairment	\$305,046	\$411,953	\$424,058	\$579,712	90%	41%	37%	
	12320 Physical Impairment; Multiple Disabilities	\$583,334	\$427,104	\$533,453	\$658,087	13%	54%	23%	
	12330 Physical Impairment; Visual Impairment	\$202,930	\$200,327	\$149,532	\$184,794	-9%	-8%	24%	
	12340 Physical Impairment; Hearing Impairment	\$352,408	\$479,895	\$435,915	\$498,437	41%	4%	14%	
	12350 Physical Impairment; Homebound	\$73,929	\$144,359	\$165,014	\$169,209	129%	17%	3%	
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,670,340	\$2,519,136	\$2,445,419	\$2,880,553	72%	14%	18%	
	12510 Culturally Different; Communication Disorders	\$1,185,457	\$1,303,303	\$1,336,779	\$1,595,074	35%	22%	19%	
	12610 Learning Disability	\$3,267,756	\$4,316,542	\$4,513,457	\$5,221,716	60%	21%	16%	
	12710 Equal Opportunity At Risk	\$220,610	\$56,142	\$57,254	\$26,945	-88%	-52%	-53%	
	12810 Special Education Preschool	\$1,013,453	\$921,942	\$714,417	\$964,433	-5%	5%	35%	
	12900 Other Special Programs	\$621,054	\$751,374	\$762,440	\$894,682	44%	19%	17%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$279,968	\$278,073	\$240,008	\$243,026	-13%	-13%	1%	
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$128,686	\$130,311	\$155,202	\$179,628	40%	38%	16%	
	13300 Adult/Continuing Education Programs; Occupational Programs	\$312,737	\$321,056	\$339,587	\$342,683	10%	7%	1%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$23,505	\$60,981	\$58,508	\$70,081	198%	15%	20%	
	14100 Summer School Programs; Elementary	\$34,083	\$177,457	\$357,630	\$333,837	> 500%	88%	-7%	
	14200 Summer School Programs; Middle/Junior High School	\$390	\$266,364	\$167,583	\$156,982	> 500%	-41%	-6%	
	14300 Summer School Programs; High School	\$80,312	\$45,839	\$76,480	\$172,660	115%	277%	126%	
	16100 Remediation Testing	\$509,092	\$685,152	\$638,292	\$599,479	18%	-13%	-6%	
	16200 Preventive Remediation	\$242,054	\$132,121	\$35,051	\$20,042	-92%	-85%	-43%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$139,347	\$82,575	\$76,961	\$59,492	-57%	-28%	-23%	
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$70,439	\$861	\$39,653	n/a	-44%	> 500%	
	22210 Library/Media Services; Service Area Direction	\$21,312	\$10,610	\$12,467	\$18,770	-12%	77%	51%	
	22220 Library/Media Services; School Library	\$410,354	\$334,437	\$321,481	\$369,769	-10%	11%	15%	
	22230 Library/Media Services; Audiovisual	\$118,676	\$21,688	\$24,466	\$33,149	-72%	53%	35%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$605,447	\$876,407	\$857,330	\$2,656,086	339%	203%	210%	
	22290 Library/Media Services; Other Educational Media Services	\$342,853	\$328,686	\$313,164	\$355,364	4%	8%	13%	
	24100 Office of The Principal	\$5,992,288	\$6,470,901	\$6,660,018	\$8,078,006	35%	25%	21%	
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$76,740	\$102,845	\$112,399	\$369,456	381%	259%	229%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$627,771	\$2,364,662	\$1,506,376	\$1,829,319	191%	-23%	21%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$11,345	\$14,633	\$19,119	\$16,541	46%	13%	-13%	
	26497 2007 Account Code - Teachers Retirement Fund	\$753,154	\$4,292,013	\$4,462,870	\$3,555,064	372%	-17%	-20%	
Student Academic Achievement Total		\$82,943,892	\$94,040,642	\$93,806,331	\$110,555,565	33%	18%	18%	
Student Instructional Support									
	21110 Attendance and Social Work Services; Service Area Direction	\$652,776	\$1,999,443	\$3,153,678	\$3,340,688	412%	67%	6%	
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$28,632	\$16,266	n/a	n/a	-43%	
	21130 Attendance and Social Work Services; Social Work Services	\$60,802	\$29,769	\$27,128	\$338,743	457%	> 500%	> 500%	
	21210 Guidance Services; Service Area Direction	\$45,138	\$1,082,992	\$1,235,769	\$1,554,173	> 500%	44%	26%	

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	21220 Guidance Services; Counseling Services	\$1,860,054	\$2,613,605	\$2,630,800	\$3,132,545	68%	20%	19%
	21240 Guidance Services; Information Services	\$75,359	\$98,158	\$84,608	\$101,821	35%	4%	20%
	21290 Guidance Services; Other Guidance Services	\$47,654	\$40,679	\$43,243	\$56,516	19%	39%	31%
	21310 Health Services; Service Area Direction	\$71,145	\$108,958	\$117,770	\$125,406	76%	15%	6%
	21320 Health Services; Medical Services	\$23,134	\$15,078	\$12,398	\$6,784	-71%	-55%	-45%
	21340 Health Services; Nurse Services	\$1,079,278	\$641,447	\$664,274	\$737,302	-32%	15%	11%
	21410 Psychological Services; Service Area Direction	\$142,330	\$118,574	\$127,718	\$144,932	2%	22%	13%
	21490 Other Psychological Services	\$611,632	\$801,822	\$785,210	\$887,601	45%	11%	13%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$0	\$53,023	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$243,617	\$802,828	\$1,017,350	\$930,337	282%	16%	-9%
	21890 Special Education Administration; Other Special Education Administration	\$16,983	\$50,252	\$40,207	\$40,771	140%	-19%	1%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$49,250	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$1,748,711	\$2,728,860	\$2,966,714	\$3,582,441	105%	31%	21%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$25,856	\$6,143	\$4,493	\$867,532	> 500%	> 500%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$326,100	\$282,557	\$113,936	\$110,227	-66%	-61%	-3%
	23110 Board of Education; Service Area Direction	\$52,320	\$122,085	\$103,116	\$69,702	33%	-43%	-32%
	23210 Executive Administration; Office of The Superintendent	\$588,607	\$607,924	\$728,986	\$975,127	66%	60%	34%
	23220 Executive Administration; Community Relations	\$0	\$0	\$30,008	\$809	n/a	n/a	-97%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$0	\$64,443	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$219,933	\$237,277	\$238,042	\$335,662	53%	41%	41%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$463,517	\$390,066	\$248,627	n/a	-46%	-36%
Student Instructional Support Total		\$7,891,430	\$12,851,967	\$14,544,147	\$17,770,726	125%	38%	22%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$76,271	\$117,094	\$153,566	\$167,370	119%	43%	9%
	23160 Board of Education; Promotion Expenses	\$0	\$0	\$19,915	\$0	n/a	n/a	-100%
	23230 Executive Administration; Staff Relations and Negotiations	\$9,825	\$21,622	\$0	\$0	-100%	-100%	n/a
	25120 Fiscal Services; Service Area Direction	\$777,635	\$862,512	\$911,706	\$890,363	14%	3%	-2%
	25160 Fiscal Services; Financial Accounting	\$6,067	\$3,637	\$4,803	\$4,493	-26%	24%	-6%
	25191 Other Fiscal Services; Refund of Revenue	\$4,214	\$14,361	\$473,957	\$103,528	> 500%	> 500%	-78%
	25192 Other Fiscal Services; Petty Cash	\$50	\$100	\$100	\$50	0%	-50%	-50%
	25195 Other Fiscal Services; Bank Account Service Charge	\$6,500	\$0	\$0	\$0	-100%	n/a	n/a
	25196 Other Fiscal Services; Cash Change	\$1,600	\$1,900	\$1,900	\$1,900	19%	0%	0%
	25199 Other Fiscal Services; Other	\$9,647	\$1,074	\$0	\$214	-98%	-80%	n/a
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$0	\$5,201	n/a	n/a	n/a
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$413,462	\$487,753	\$380,275	\$370,564	-10%	-24%	-3%
	25300 Printing, Publishing, and Duplicating Services	\$155,711	\$164,990	\$177,678	\$191,154	23%	16%	8%
	25400 Planning, Research, Development and Evaluation	\$7,464	\$291,084	\$268,478	\$245,541	> 500%	-16%	-9%
	25600 Public Information Services	\$0	\$0	\$0	\$127,727	n/a	n/a	n/a
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$815,809	n/a	n/a	n/a
	25890 Other Technology Services	\$669,376	\$590,746	\$729,227	\$346,418	-48%	-41%	-52%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$1,287,868	\$1,189,817	\$1,178,480	\$2,084,149	62%	75%	77%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$674,428	\$690,545	\$715,085	\$908,748	35%	32%	27%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,152,264	\$7,042,382	\$7,261,787	\$8,538,253	66%	21%	18%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,104	\$0	\$0	\$0	-100%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$263,035	\$81,134	\$113,945	\$83,398	-68%	3%	-27%
	26499 2007 Account Code - Other	\$0	\$30,000	\$0	\$20,000	n/a	-33%	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$45,727	\$165,159	\$157,958	\$114,810	151%	-30%	-27%
	26600 Operation and Maintenance of Plant Services; Security Services	\$179,488	\$109,584	\$117,429	\$121,748	-32%	11%	4%
	26700 Operation and Maintenance of Plant Services; Insurance	\$615,586	\$642,674	\$612,603	\$851,405	38%	32%	39%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$5,815,365	\$5,855,045	\$6,225,988	\$8,007,371	38%	37%	29%
	27010 Student Transportation; Service Area Direction	\$269,544	\$338,888	\$405,322	\$441,047	64%	30%	9%
	27100 Student Transportation; Vehicle Operation	\$2,591,083	\$3,440,506	\$3,474,321	\$4,509,732	74%	31%	30%
	27200 Student Transportation; Monitoring Services	\$405,156	\$705,024	\$717,417	\$978,017	141%	39%	36%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,069,859	\$1,733,035	\$1,810,760	\$2,341,669	119%	35%	29%
	27400 Student Transportation; Purchase of School Buses	\$139,438	\$1,847,625	\$1,153,999	\$670,672	381%	-64%	-42%
	27500 Student Transportation; Insurance on Buses	\$45,206	\$161,915	\$145,652	\$181,907	302%	12%	25%

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	27700 Student Transportation; Contracted Transportation Services	\$1,723,911	\$2,287,043	\$2,287,494	\$2,490,508	44%	9%	9%
	27900 Student Transportation; Other Student Transportation Services	\$33,806	\$46,954	\$52,368	\$40,199	19%	-14%	-23%
	31100 Food Services Operations; Service Area Direction	\$263,199	\$335,917	\$339,839	\$418,142	59%	24%	23%
	31200 Food Services Operations; Food Preparation and Dispensing	\$6,083,992	\$3,444,467	\$3,582,572	\$4,296,182	-29%	25%	20%
	31400 Food Services Operations; Food Purchases	\$83,450	\$3,660,675	\$3,731,151	\$4,029,886	> 500%	10%	8%
	31900 Other Food Services	\$0	\$279,627	\$312,719	\$396,000	n/a	42%	27%
	33300 Civic Services	\$1,834,618	\$628,496	\$608,689	\$594,276	-68%	-5%	-2%
	33910 High School Band Uniforms	\$20,000	\$0	\$0	\$0	-100%	n/a	n/a
	33930 Latch Key Kid Program	\$27,960	\$38,513	\$46,766	\$51,018	82%	32%	9%
	33940 Child Care Services	\$818	\$7,307	\$7,550	\$776,249	> 500%	> 500%	> 500%
	33950 Step Ahead	\$29,364	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$0	\$0	\$0	\$13,999	n/a	n/a	n/a
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$636,558	\$724,191	\$737,522	\$836,206	31%	15%	13%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$120,000	\$0	\$618	\$180,412	50%	n/a	> 500%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$847,961	\$726,508	\$790,930	\$760,101	-10%	5%	-4%
Overhead and Operational Total		\$32,405,611	\$38,769,903	\$39,710,567	\$48,006,438	48%	24%	21%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$8,329,544	\$16,315,452	\$10,531,489	\$3,763,346	-55%	-77%	-64%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$88,238	\$19,547	\$0	\$560,588	> 500%	> 500%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$615,851	\$409,729	\$784,730	\$304,614	-51%	-26%	-61%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$7,500,000	\$431,488	n/a	n/a	-94%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$4,813,042	\$7,012,955	\$2,199,913	\$2,199,913	-54%	-69%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$990,582	\$61,868	n/a	n/a	-94%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$835,125	\$1,841,733	\$2,272,570	\$971,761	16%	-47%	-57%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$100	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$3,685,000	\$3,975,000	\$4,400,000	n/a	19%	11%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$1,709,707	\$1,974,017	\$1,749,714	n/a	2%	-11%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$3,378,000	\$3,449,000	\$1,621,000	n/a	-52%	-53%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,890,000	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$708,140	\$1,377,160	\$1,214,602	\$592,734	-16%	-57%	-51%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$537,038	n/a	n/a	n/a
Nonoperational Total		\$15,390,040	\$35,749,283	\$34,891,903	\$19,084,065	24%	-47%	-45%
prorated								
	26491 2007 Account Code - PERF	\$3,323,295	\$2,479,656	\$2,642,376	\$1,769,786	-47%	-29%	-33%
	26492 2007 Account Code - Social Security	\$7,781,755	\$8,493,626	\$8,614,803	\$4,201,639	-46%	-51%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$462,603	\$1,169,105	\$1,224,891	\$913,807	98%	-22%	-25%
	26494 2007 Account Code - Group Insurance	\$10,830,267	\$27,957,971	\$28,008,233	\$20,245,175	87%	-28%	-28%
	26496 2007 Account Code - Unemployment Compensation	\$11,180	\$113,418	\$59,994	\$17,145	53%	-85%	-71%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,957,201	\$26,468,640	\$7,048,282	\$1,898,055	-3%	-93%	-73%
prorated Total		\$24,366,302	\$66,682,416	\$47,598,579	\$29,045,606	19%	-56%	-39%
Not Categorized								
	23000 Support Services General Administration Heading	\$0	\$0	\$1,000	\$0	n/a	n/a	-100%
	40000 Nonprogrammed Charges Heading	\$0	\$9,093	\$2,567	\$0	n/a	-100%	-100%
Not Categorized Total		\$0	\$9,093	\$3,567	\$0	n/a	-100%	-100%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$101,151,612	\$149,630,976	\$129,555,904	\$132,452,149	31%	-11%	2%	62.1%	60.3%	56.2%	59.0%
Student Instructional Support	\$9,418,811	\$15,952,518	\$17,794,053	\$20,022,031	113%	26%	13%	5.8%	6.4%	7.7%	8.9%
Overhead and Operational	\$37,036,366	\$46,759,030	\$48,304,657	\$52,903,811	43%	13%	10%	22.7%	18.8%	21.0%	23.6%
Nonoperational	\$15,390,485	\$35,751,687	\$34,896,914	\$19,084,409	24%	-47%	-45%	9.4%	14.4%	15.1%	8.5%

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1006 Category

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Not Categorized	\$0	\$9,093	\$3,567	\$0	n/a	-100%	-100%
Grand Total	\$162,997,275	\$248,103,304	\$230,555,095	\$224,462,400	38%	-10%	-3%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	67.8%	66.7%	63.9%	67.9%